

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket No. D.T.E. 02-24/25  
Record Request Response

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**Record Request No.: AG-RR-12**

Provide details of gross plant in service, by material type, associated with gas services at the end of the test year.

**Response:**

The Company has supplied me with the following information. FG&E does not maintain gas services by material type in the Accounting Property Records. The total plant balance in Account 380 – Gas Services at the end of the test year, December 31, 2001, was \$10,755,113.

However, the operations section of FG&E does maintain records of services by type, as indicated by the DOT reports provided in response AG-4-3 (Gas), Attachment AG-4-3 (Gas) page 21 of 32 through page 30 of 32. At this point in time, in my opinion, these company records are not kept in such a fashion as to allow the creation of an adequate database for purposes of completing a depreciation analysis.

**Person Responsible:** James H. Aikman